

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,)	
)	Case No. 1:12-cv-00120-PLM
Plaintiff,)	
v.)	District Judge Paul L. Maloney
)	
EDWARD J. SCHWARTZ,)	
SHARON D. SCHWARTZ,)	
STATE OF MICHIGAN, and)	
SAINT JOSEPH COUNTY TREASURER,)	
)	
Defendants.)	
_____)	

JUDGMENT

This matter having come before the Court upon the *Stipulation for Judgment and Entry of Judgment*, and the Court being fully apprised of the matter, the Court approves of such stipulation and grants judgment as follows:

It is hereby ORDERED, ADJUDGED AND DECREED that—

- A. Judgment is entered in favor of the plaintiff United States of America and against defendants Edward J. Schwartz and Sharon D. Schwartz, jointly and severally, in the amount \$491,523.68 plus statutory additions accruing from and after February 6, 2012, including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c).
- B. Judgment is entered in favor of the plaintiff United States of America and against defendant Edward J. Schwartz in the amount \$1,264,107.79, plus statutory additions accruing from and after February 6, 2012 including interest pursuant to 26 U.S.C. §§ 6601, 6621, and 6622, and 28 U.S.C. § 1961(c).

- C. Judgment is entered that the United States is entitled to enforce its federal tax liens against the property commonly known as 22199 Storms Road, Centreville, Michigan, (“Subject Property”) more fully described in the United States’ complaint (Doc. No. 1), and the Subject Property shall be sold free and clear of all rights, titles, claims, liens, and interest of the parties to this case with the net proceeds of the sale, after the payment of the reasonable costs of the sale and any real estate taxes due and owing to be paid to the United States of America. In accordance with the Court’s order in Mr. Schwartz’s criminal case, 1:08-cr-10-1 (*see* Dkt. No. 73), the proceeds of the sale of the Subject Property shall replace Mr. Schwartz’s obligation to pay a \$100,000.00 lump sum payment that he was ordered to pay ninety days after the commencement of his supervised release. Pursuant to 18 U.S.C. § 3664(j)(2), the proceeds from the sale of the Subject Property shall be credited towards Mr. and Mrs. Schwartz’s joint and several restitution judgment of \$475,869.28 in their criminal case, 1:08-cr-10. In the event of any excess sale proceeds after satisfaction of the federal tax liens, such proceeds shall be distributed in the appropriate order of any remaining liens on the Subject Property.
- D. Judgment is entered that Edward J. Schwartz and Sharon D. Schwartz shall have until January 11, 2014, to find a proposed buyer and finalize the sale of the Subject Property by that date, subject to the express written approval of the United States. The United States shall be promptly notified of any offers and be forwarded copies of such offers. If the Subject Property is not sold on or before January 11, 2014, then, unless mutually agreed otherwise, the property shall be sold by the IRS Property Appraisal and Liquidation Specialists (“PALS”), or other person designated by the United States, or as otherwise ordered by the Court. So long as Edward J. Schwartz and Sharon D. Schwartz

maintain the Subject Property, make good faith attempts to help sell it, and allow the IRS access to it, they shall be able to remain in the Subject Property until 15 days before the public auction or sale closing. At that time, they shall turn over the keys to the premises to the IRS. Good faith compliance by Edward J. Schwartz and Sharon D. Schwartz will be left to the reasonable discretion of counsel for the United States, or as otherwise determined by the Court.

IT IS SO ORDERED, ADJUDGED, AND DECREED:

Date: November 14, 2013

/s/ Paul L. Maloney

CHIEF JUDGE PAUL L. MALONEY